

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE WESTERN DISTRICT OF OKLAHOMA**

In re:)	
)	
Lucas Joseph Huggins,)	Case No. 15-12293 JDL
)	
)	Chapter 13
)	
Debtor.)	

COMBINED OBJECTION TO CHAPTER 13 PLAN AND BRIEF IN SUPPORT

COMES NOW the State of Oklahoma, ex rel. Oklahoma Tax Commission (the “OTC”) and hereby objects to the Chapter 13 Plan of the above-referenced Debtor.

BRIEF IN SUPPORT

1. The Debtor has failed to file **2010 and 2012** Oklahoma income tax return(s) contrary to Bankruptcy Code §§ 1325(a)(9) and 1308(a). Until all returns have been filed, the OTC is unable to adequately evaluate whether any Plan currently on file or filed in the future conforms to Bankruptcy Code requirements.

2. Any 2011 through 2014 liability qualifies as an unsecured priority claim pursuant to §507(a)(8)(A)(i) and Bankruptcy Code §§1322(a)(2) and 1325 require that Debtor’s Plan provide for full payment of this liability.

WHEREFORE, the State of Oklahoma, ex rel. Oklahoma Tax Commission objects to the confirmation of the Chapter 13 Plan filed by the Debtor as it is unable to determine if such Plan complies with the Bankruptcy Code.

Respectfully submitted,

OKLAHOMA TAX COMMISSION

/s/Sean R. McFarland
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CERTIFICATE OF MAILING/ELECTRONIC TRANSMISSION

I, Sean R. McFarland, hereby certify that on July 9, 2015, a true and correct copy of the above Objection to Chapter 13 Plan was electronically served using the CM/ECF system to John Hardeman, Chapter 13 Trustee, Tearsa Storms Olson, attorney for the debtor(s) and the Office of the United States Trustee.

Further, I certify that on July 9, 2015 a true and correct copy of the Objection to Chapter 13 Plan was mailed via U.S. Mail, first class, postage prepaid and properly addressed to the following at the address shown:

Lucas Joseph Huggins
1420 SW 77th Place
Oklahoma City, OK 73159

/s/Sean R. McFarland
Sean R. McFarland

Please note that all returns must be received by the Office of the General Counsel